

State of South Dakota

SEVENTY-NINTH SESSION
LEGISLATIVE ASSEMBLY, 2004

400J0214

HOUSE STATE AFFAIRS COMMITTEE ENGROSSED

NO. **SB 28** - 02/20/2004

Introduced by: The Committee on State Affairs at the request of the Department of Revenue
and Regulation

1 FOR AN ACT ENTITLED, An Act to revise the conditions where the state may enter into
2 compacts with Indian tribes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-12A-4 be amended to read as follows:

5 10-12A-4. The department may enter into tax collection agreements with any Indian tribe
6 under the provisions of this chapter and chapter 1-24. These agreements may provide for the
7 collection of any of the following state taxes and any tribal taxes imposed by a tribe that are
8 identical to the following state taxes:

- 9 (1) The retail sales and service tax imposed by chapter 10-45;
10 (2) The use tax imposed by chapter 10-46;
11 (3) The contractors' excise tax imposed by chapter 10-46A;
12 (4) The alternate contractors' excise tax imposed by chapter 10-46B;
13 (5) The cigarette tax imposed by chapter 10-50;
14 (6) The motor vehicle excise tax imposed by chapter 32-5B; ~~or~~
15 (7) The fuel excise tax imposed by chapter 10-47B;



1 (8) The wholesale tax on tobacco products imposed by chapter 10-50; or

2 (9) The amusement device tax imposed by chapter 10-58.

3 The agreement may provide for the retention by the department of an agreed-upon
4 percentage of the gross revenue as an administrative fee.